

Section 7. Automated Non Master File

1 Background

The processing of Non Master File accounts has existed for several years. At one time the processing of NMF accounts consisted of manually posting account activity onto a Unit Ledger Card. This process was changed in 1991 with the introduction of the Automated Non Master File (ANMF) system.

The ANMF system is a stand alone data base which contains all open, closed and archived Non Master File (NMF) accounts processed at one service center site. Unlike the Master File, where all assessments for the same tax period are posted to one account, a NMF account is established for each assessment. Therefore, the NMF taxpayer may have several accounts for the same tax period (IRC 6201).

The tax account data which is stored on the ANMF system, currently resides on a stand alone MIS4-ES Pyramid System located at each of the 10 service centers. Accessing data on a particular ANMF database for **research** purposes is accomplished by utilizing a password which is provided by the Systems Administrator at each center.

Tax accounts which primarily populate the ANMF system are those accounts which were originally posted to the Master File. Due to an action which required different activity for one member of a joint account, the account was transferred to the ANMF. These accounts are partially or fully transferred to the ANMF due to systemic limitations on the Master File. There are six basic conditions which require NMF processing:

- (1) Split Assessment Accounts - Accounts that were originally on the Master File as a joint entity with an action taken that affects only one spouse. Examples Include: an accepted offer in Compromise on one taxpayer, Innocent Spouse and Bankruptcy.
- (2) Large Dollar Accounts - Accounts which have balances too large for the Master File to process.
- (3) Overflow Accounts - Accounts which have an excessive amount of transactions for the Master File to systemically process.
- (4) New Legislation - Accounts which require immediate tax law implementation, but time does not permit for extensive modifications to the Master File.
- (5) Immediate Legal Assessments - Accounts which require immediate (24 hours) legal assessments when the Master File would be too slow to post the assessments.
- (6) Reversal of Erroneous Abatements - Accounts which require reversal of erroneous abatements when the statute for assessment (ASED) has expired.

(Currently, Master File cannot split joint accounts.) The second largest segment of tax accounts which populate the ANMF are Employee Plan Master File accounts (Form 5330, 5500). As of January 1999, there are approximately 120,000 NMF open accounts nationwide.

2 **Research Capabilities**

On IDRS - Command Code (CC) "REMRQ" may be used as a research tool to identify if a NMF account has been established at one or more service center sites. The response from the IDRS screen will provide the user the service center location of the NMF account. It will not provide tax account information. For additional information regarding this command code refer to IRM 3.25.77 Terminal Response.

3 **Transaction Codes**

Listed are the transaction codes used within the ANMF system. Almost all of the transaction codes used at the Master File are applicable on the Non Master File. However, there are some district differences. D = Debit, C = Credit, * = Transaction must be converted for NMF

If TC must be converted to post to the IMF - TC below	MF TC Code	D/C	Remarks
	011		EIN, SSN Change
	013		Name Change
	014		Address Change
	015		Location and/or Zip Change
X-ref field only on ANMF			Spouse SSN Change
	030	D	Loc Code Change
	150		Tax Assessment Return
	150		Entity Created by TC 150
	160	D	Manually Computed Delinquency Penalty
	161	C	Abate Delinquency Penalty
	170	D	ES Tax Penalty
	171	C	Abate ES Tax Penalty
	180	D	Deposit Penalty (FTD)
	181	C	Abate Deposit Penalty (FTD)
340	190	D	Manually Assessed Interest Transferred in (See TC 370)
341	191	C	Abate Assessed Interest - Transferred in
	200	D	Identification Number Penalty
	201	C	Abate TC 200
	234	D	Manual Daily Delinquency Penalty
	235	C	Abate TC 234/238
234	238*	D	Generated Daily Delinquency Penalty

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If TC must be converted to post to the IMF - TC below	MF TC Code	D/C	Remarks
235	239*	C	Abate Daily Delinquency Penalty
	240	D	Miscellaneous Penalty
	241	C	Abate Miscellaneous Penalty
	246*	D	Form 1065 - Missing Information
	270	D	Failure to Pay Tax Penalty (Manual)
	271	C	Abate FTP Tax Penalty (Manual)
	276*	D	FTP Tax Penalty
	277*	C	Abate FTP Tax Penalty
	280	D	Bad Check Penalty
	281	C	Abate Bad Check Penalty
	286*	D	Generated Bad Check Penalty
	287*	C	Abatement of Bad Check Penalty
	290	D	Additional Tax Assessment
	291	C	Abate Prior Tax Assessment
	294*	D	Adjusts TC 295 or 305
	295*	C	Tax decrease with int. Date
	298*	D	Additional Assess with Int. Date
291	299*	C	Abate Prior Tax with Int. Date
	300	D	Examination Tax Assessment
	301	C	Abate Prior Tax Assessment
300	304*	D	Examination Adjust TC 305 or 295
301	305*	C	Exam tax decrease with Int. Date
300	308*	D	Additional Tax Assess with Int. Date
301	309*	C	Abate TC 308
	310	D	Penalty - Failure to Report Income from Tips
	311	C	Abate TC 310
	320	D	Fraud Penalty
	321	C	Abate Fraud Penalty
340	336*	D	Interest Assessment
341	337*	C	Abate Assessment Interest
	340	D	Restrict Interest Assessment
	341	C	Restricted Interest Abatement
	350	D	Negligence Penalty
	351	C	Abate Negligence Penalty
	360	D	Fees and Collection Costs

If TC must be converted to post to the IMF - TC below	MF TC Code	D/C	Remarks
	361	C	Abate Fees and Collection Costs
N/A	370	D	Account Transfer-in (shows on MF only)
607	380*	D	Overpayment cleared manually under \$1.00
	388*	C	Statute Expiration Clearance to Zero Balance and Removal
609	389	C	Reversal of Statute Expiration
	400	C	Account Transfer-out
608	402	D	Account Re-Transferred-in
	430	C	Estimated Tax Declaration
	470		TP Claim Pending
	471		Reversal of TP Claim Pending
	472		Reversal of Taxpayer Claim Pending
	480		Offer-in Compromise Pending
	481		Offer-in Compromise Rejected
	482		Offer-in Compromise Withdrawn
	483		Correction of TC 480
	500		Military Deferment
	502		TC 500 Error Correction
	520		IRS Litigation
	521		Reverse IRS Litigation
	522		TC 520 Error Correction
	524		Collateral Pending
	525		Reverse TC 524
	530		Uncollectible Account
	531		Reverse TC 530
	532		Correction of TC530 Processed in Error
530	534*	C	Expired Balance Write-off
531	535*	D	Reversal of TC 534
531	537*		Reversal of Uncollectible Status
	550		Collection Statute Extension
	582		Indicates Federal Tax Lien Filed
	583		Reverses TC 582
	606	C	Small Debit Cleared
	607	D	Small Debit Cleared
	608	C	Collection Statute Expiration cleared

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If TC must be converted to post to the IMF - TC below	MF TC Code	D/C	Remarks
	609	D	Reverse CSED cleared
	610	C	Payment received with return
	611	D	Bad Check Returned
	612	D	Reverse Payment with return
	640	C	Advanced Payment
	641	D	Reverse Advanced Payment
	642	D	Advanced Payment Error
	650	C	FTD Credit
	651	D	Invalid FTD
	652	D	Error FTD Credit
	661	D	Estimated Payment Dishonored
	662	D	Error on Estimated Payment
	670	C	Subsequent Payment
	671	D	Bad Ck-subsequent payment
	672	D	Correction of 670 Processed in Error
670	678*	C	Credit for Treasury Bond
672	679*	D	Reversed TC 678
	680	C	Designated Interest Payment
	681	D	Bad Check Interest payment
	682	D	Correction of 680 Processed in Error
	690	C	Designated Penalty Payment
	691	D	Bad Check Designated Penalty
	692	D	TC 690 Error Correction
	694	C	Designated Payment of Fees and Collection Costs
	695	D	Reverses TC 694
	700	C	Credit Applied
702	701*	D	Reverse TC 706
	702	D	TC 700 Error Correction
700	706*	C	Overpayment Applied From Another Tax Module
	710	C	Credit Elect Overpayment Applied
	712	D	TC 710 or 716 Error Correction
	716	C	Credit Elect Overpayment Applied
841	720*	C	Refund Payment
843	721*	D	Bad Check Refund Repayment

843	722*	D	TC 720 Error Correction
	730	C	Overpayment Credit Interest Applied
	731	D	Reverse TC 736 Manually
	732	D	Correction of TC 730 Processed in Error
730	736*	C	Interest Overpayment Applied
	740	C	Undelivered Refund Check Deposited
	742	D	Correction of TC 740 Processed in Error
700	756*	C	Overpayment Interest from IMF
	760	C	Substantiated Payment
	762	D	Correction of TC 760 Processed in Error
	764	C	Earned Income Credit
	765	D	Earned Income Credit Reversal
	766	C	Refundable Credit Allowance
	767	D	Reverses TC 768
	768*	C	Earned Income Credit
764	770	C	Interest Due Taxpayer
	771	D	TC 770 or 776 Int. Reversal
	772	D	TC 770 or 776 Error Correction
	776*	C	Interest Due on Overpayment
770	777	D	Reversal Interest Due Taxpayer
	780		Master File Account Compromise
	781		Defaulted Account Compromise
	782		TC 780 Error Correction
	790*	C	Manual Overpayment from IMF
820	792*	D	TC 790 or 796 Error Correction
700	796*	C	Overpayment Credit from IMF
	800	C	Credit for Withheld Taxes and Excess FICA
802	807*	D	Withholding Credits Reversed
	820	D	Credit Transferred
822	821*	C	Reverses TC 826
	822	C	Reverses TC 820
820	824*	D	CR Transfer Releases 130 Frz
820	826*	D	Overpayment Transferred
	830	D	Credit Elect Transferred
	832	C	TC 830 or 836 Correction
	836*	D	Credit Elect Transferred

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	840	D	Refund Prior to Settlement
	841	C	Cancelled Refund Deposited
	842	C	Refund Deletion
840	843	D	Check Cancellation Reversal (TC 841)
840	846*	D	Overpayment Refund
	850	D	Overpayment Int. Transferred
	851	C	Reverse TC 856
	852	C	Correction of TC 850
850	856*	D	Overpayment Int. Transferred
	860*	D	Reverses An Erroneous Abatement after ASER has expired
	862	C	Reverses TC 860
850	876*	D	Overpayment Int. Transfer to BMF
820	890*	D	Overpayment Cr. Transfer to BMF
822	892*	C	TC 890 or 896 Error Correction
820	896*	D	Overpayment Credit Offset
822	897*	C	DMF Offset Reversal
	912		Reverses TC 914
	914		Active Intell. Investigation (a module)